

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

Re: D.I. 2872

**CERTIFICATION OF COUNSEL REGARDING ORDER APPROVING FINAL FEE
APPLICATION OF DELOITTE & TOUCHE LLP FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS
INDEPENDENT AUDITOR TO THE DEBTORS FOR THE PERIOD FROM
SEPTEMBER 9, 2024 THROUGH DECEMBER 31, 2024**

The undersigned counsel hereby certify as follows:

1. On June 6, 2025, Deloitte & Touche LLP (“Deloitte & Touche”) filed its *Final Fee Application of Deloitte & Touche LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Independent Auditor to the Debtors for the Period from September 9, 2024 through December 31, 2024* [D.I. 2872] (the “Final Fee Application”).
2. Objections to the Final Fee Application were to be filed no later than June 27, 2025, at 4:00 p.m. (ET) (the “Objection Deadline”).
3. No answer, objection or other responsive pleading to the Final Fee Application appears on the Court’s docket in these cases.

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

4. Attached hereto as **Exhibit A** is the proposed order granting Deloitte & Touche final allowance of fees and expenses (the “Proposed Order”).

[Signature Page Follows]

WHEREFORE, the Debtors and Deloitte & Touche respectfully request that the Court enter the Proposed Order at its earliest convenience.

Dated: July 1, 2025
Wilmington, Delaware

MORRIS, NICHOLS, ARSHT & TUNNELL LLP

/s/ Casey B. Sawyer

Robert J. Dehney, Sr. (No. 3578)
Andrew R. Remming (No. 5120)
Daniel B. Butz (No. 4227)
Sophie Rogers Churchill (No. 6905)
Casey B. Sawyer (No. 7260)
1201 N. Market Street, 16th Floor
Wilmington, DE 19801
Tel: (302) 658-9200
rdehney@morrисnichols.com
aremming@morrисnichols.com
dbutz@morrисnichols.com
srchurchill@morrисnichols.com
csawyer@morrисnichols.com

-and-

DAVIS POLK & WARDWELL LLP

Brian M. Resnick (admitted *pro hac vice*)
Adam L. Shpeen (admitted *pro hac vice*)
Stephen D. Piraino (admitted *pro hac vice*)
Ethan Stern (admitted *pro hac vice*)
Kevin L. Winiarski (admitted *pro hac vice*)
450 Lexington Avenue
New York, NY 10017
Tel.: (212) 450-4000
brian.resnick@davispolk.com
adam.shpeen@davispolk.com
stephen.piraino@davispolk.com
ethan.stern@davispolk.com
kevin.winiarski@davispolk.com

Counsel to the Debtors and Debtors in Possession